



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jane M. Gately
DOCKET NO.: 21-38779.001-R-1
PARCEL NO.: 14-32-224-070-1002

The parties of record before the Property Tax Appeal Board (PTAB) are Jane M. Gately, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds A Reduction in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	\$10,486
IMPR.:	\$45,514
TOTAL:	\$56,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

A 1,326 square feet, two-story unit in a brick condominium building located in Chicago, North Chicago Township, Cook County comprises the subject property. The 10-year-old property featured two bathrooms, a one-car garage, and air conditioning. The appellant elected to base the appeal on market value evidence from a recent appraisal.

The appellant asserts overvaluation as the basis of the appeal. To demonstrate the assessment exceeded the subject's market value, the appellant submitted an appraisal that opined the market valued the subject at approximately \$510,000 as of the January 1, 2021 assessment date. The appraisal used the sales comparison approach. The appraiser relied on four sales of suggested comparables within .5 miles of the subject property for amounts ranging from \$500,000 to \$600,000, or between \$381.17 and \$461.54 per square foot of living area. The appraiser adjusted

the sales prices to account for differences between the comparables and the subject. After applying the adjustments, the appraiser determined that the subject's market value was \$510,000.

The county board of review responded in its "Notes on Appeal" that the subject was correctly assessed at \$66,825, even though the "appraisal given consideration [sic]. Identical unit 2038 Sheffield unit #3 sold for 792,000 [sic] July 2021." The subject's assessment reflects a market value of \$668,250 when using the 10% Cook County Real Estate Classification Ordinance assessment level for class two properties, which equates to \$503.96 per square foot of living area. In defense of the assessment, the board of review submitted a 2021 condominium analysis. The analysis indicated that the subject property owned 27% of the condominium and calculated the estimated fair market value of the subject unit based on the recent sale of one unit for \$792,000.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessment for property tax purposes. When market value is the basis of the appeal, the appellant must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof and a reduction in the subject's assessment is justified.

Of the parties' submissions, the best evidence of market value resides in the appraisal submitted by the appellant. A certified appraiser attested to the appraisal's compliance with industry standards and included detailed justifications for the adjustments, calculations, and assumptions used in the valuation based on comparable sales. By contrast, the board of review submitted a condominium analysis that extrapolated the subject's value based on just one sale of a different unit that occupied 5% more ownership of the collective condominium than the subject property—in spite of the board of review's characterization of the unit as "identical". After holistically evaluating all the submissions in the record, PTAB concludes the appellant's evidence of market value is marginally more credible and therefore assigns the appraiser's valuation more weight in PTAB's finding of the correct assessment. PTAB finds the appellant credibly established the market valued the subject at approximately \$560,000 in 2021. Because the \$66,285 subject assessment reflects a market value that exceeds the value established in this record (when applying the 10% assessment level for class two properties under the Cook County Real Property Assessment Classification Ordinance), PTAB concludes an assessment reduction is warranted. PTAB finds the appellant showed subject assessment overvaluation in 2021 by a preponderance of the evidence and the proper subject assessment for the tax year in question is \$56,000.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

January 20, 2026



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, **YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS.** A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jane M. Gately, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602